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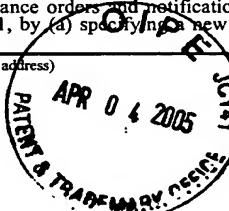
CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

00116 7590 03/03/2005

PEARNE & GORDON LLP
1801 EAST 9TH STREET
SUITE 1200
CLEVELAND, OH 44114-3108

04/05/2005 MBELETE2 0000053 10036718

01 FC:1501 1400.00 OP
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Susan K. Naughton	(Depositor's name)
<i>Susan K. Naughton</i>	(Signature)
3-31-05	(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/036,718	12/21/2001	Yasuhito Watanabe	34202	5793

TITLE OF INVENTION: APPARATUS, METHOD, AND COMPUTER PROGRAM PRODUCT FOR ENCODING AUDIO SIGNAL

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	06/03/2005
EXAMINER	ART UNIT		CLASS-SUBCLASS		
LERNER, MARTIN	2654		704-200100		

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,

(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1. Pearne & Gordon LLP

2. _____

3. _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Matsushita Electric Industrial Co., Ltd. Osaka, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

Issue Fee

A check in the amount of the fee(s) is enclosed.

Publication Fee (No small entity discount permitted)

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a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Authorized Signature _____

Date 31 mar 05

Typed or printed name Michael W. Garvey

Registration No. 35878

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